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the tariff wars in which European nations are now engaged. He shows the effect of extending the privilege of self-government to great populations that are not ready for it, and exhibits the ignoble quality of modern politics which resolve elections into *quasi*-economic contests for the possession of lucrative positions. These are only a few of the prominent points in the discussion of the general theme. The concluding part of the work is devoted to a study of "the new order" that is establishing itself by the merging of many nations in a general "economic state." The volume contains appendices on "the results of the wars of the Revolution and the Empire," and on "a plan for the establishment of a league of neutral powers."

J. B. CLARK.

Histoire des droits d'entrée et d'octroi à Paris. Par A. DE ST. JULIEN et G. BIENAYMÉ. Paris, Paul Dupont, 1887. — 8vo, 148 pp., tableaux iv, 148 pp.

Among the most grievous of all forms of taxation are the municipal customs duties or excises which are still found to-day on the continent under the name of *octroi*. In the middle ages they were all but universal. The nineteenth century has witnessed strenuous efforts on the part of several governments to secure their total abolition. But in France these taxes continue in almost unabated vigor, and still form the main source of municipal income to-day. The present work is interesting as being the first to give an exhaustive history and description of the Parisian *octroi*. Mention is made of the indirect taxes during the Gallo-Roman régime, but the first definite trace of municipal duties is found in the twelfth century, on wine. From this period until the Revolution the taxes gradually increased in number and extent, until they covered almost everything. Some of the most common were known as *chaussees*, *petit ponts*, *rouages*, *rivages*, *conduits*, *chantelages*, *tonlieux*, *coutumes*, *congiés*, and *hallages*. The Revolution abolished them all, but they were quickly reinstated, at least in part, under the somewhat timid name of *octroi municipal et de bienfaisance*. The only difference now was, that the taxes were henceforth levied only on commodities destined for local consumption. The revolution of 1848, and the financial exigencies of 1870-71 led to a further increase in the number of articles subject to the duties, so that to-day seventy-eight commodities, including all the necessities of life, are dutiable. An appendix contains a detailed description of each of the one hundred and twenty-three tariffs, beginning with the year 1121.

E. R. A. S.